

Senate Engrossed House Bill

**FILED**

**KEN BENNETT  
SECRETARY OF STATE**

State of Arizona  
House of Representatives  
Forty-ninth Legislature  
Second Regular Session  
2010

CHAPTER 316

# **HOUSE BILL 2257**

AN ACT

AMENDING TITLE 9, CHAPTER 4, ARTICLE 8, ARIZONA REVISED STATUTES, BY ADDING SECTION 9-499.15; AMENDING TITLE 11, CHAPTER 2, ARTICLE 4, ARIZONA REVISED STATUTES, BY ADDING SECTION 11-251.13; RELATING TO MUNICIPAL AND COUNTY TAXES AND FEES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 9, chapter 4, article 8, Arizona Revised Statutes, is  
3 amended by adding section 9-499.15, to read:

4 9-499.15. Proposed municipal taxes and fees; notification  
5 required; exception

6 A. A MUNICIPALITY MAY NOT LEVY OR ASSESS ANY NEW TAXES OR FEES OR  
7 INCREASE EXISTING TAXES OR FEES PURSUANT TO STATUTE ON A BUSINESS WITHOUT  
8 COMPLYING WITH THIS SECTION.

9 B. A MUNICIPALITY THAT PROPOSES TO LEVY OR ASSESS A TAX OR FEE SHALL:

10 1. IF THE IMPOSITION OF THE PROPOSED TAX OR FEE IS A NEW CHARGE,  
11 PROVIDE WRITTEN NOTICE OF THE PROPOSED CHARGE ON THE HOME PAGE OF THE  
12 MUNICIPALITY'S WEBSITE AT LEAST SIXTY DAYS BEFORE THE DATE THE PROPOSED NEW  
13 TAX OR FEE IS APPROVED OR DISAPPROVED BY THE GOVERNING BODY OF THE  
14 MUNICIPALITY.

15 2. IF THE MUNICIPALITY PROPOSES TO INCREASE THE RATE OF AN EXISTING  
16 TAX OR FEE ON A BUSINESS, PROVIDE WRITTEN NOTICE OF THE PROPOSED INCREASE ON  
17 THE HOME PAGE OF THE MUNICIPALITY'S WEBSITE AT LEAST SIXTY DAYS BEFORE THE  
18 DATE THE PROPOSED NEW RATE IS APPROVED OR DISAPPROVED BY THE GOVERNING BODY  
19 OF THE MUNICIPALITY.

20 C. A MUNICIPALITY SHALL DEMONSTRATE THAT THE TAXES OR FEES ARE IMPOSED  
21 PURSUANT TO STATUTE.

22 D. THIS SECTION DOES NOT APPLY TO ANY FEE ADOPTED PURSUANT TO SECTION  
23 9-463.05.

24 Sec. 2. Title 11, chapter 2, article 4, Arizona Revised Statutes, is  
25 amended by adding section 11-251.13, to read:

26 11-251.13. Proposed county taxes and fees; notification  
27 required; exception

28 A. A BOARD OF SUPERVISORS MAY NOT LEVY OR ASSESS ANY NEW TAXES OR FEES  
29 OR INCREASE EXISTING TAXES OR FEES PURSUANT TO STATUTE ON A BUSINESS WITHOUT  
30 COMPLYING WITH THIS SECTION.

31 B. A BOARD THAT PROPOSES TO LEVY OR ASSESS A TAX OR FEE SHALL:

32 1. IF THE IMPOSITION OF THE PROPOSED TAX OR FEE IS A NEW CHARGE,  
33 PROVIDE WRITTEN NOTICE OF THE PROPOSED CHARGE ON THE HOME PAGE OF THE  
34 COUNTY'S WEBSITE AT LEAST SIXTY DAYS BEFORE THE DATE THE PROPOSED NEW TAX OR  
35 FEE IS APPROVED OR DISAPPROVED BY THE BOARD.

36 2. IF THE BOARD PROPOSES TO INCREASE THE RATE OF AN EXISTING TAX OR  
37 FEE ON A BUSINESS, PROVIDE WRITTEN NOTICE OF THE PROPOSED INCREASE ON THE  
38 HOME PAGE OF THE COUNTY'S WEBSITE AT LEAST SIXTY DAYS BEFORE THE DATE THE  
39 PROPOSED NEW RATE IS APPROVED OR DISAPPROVED BY THE BOARD.

40 C. A BOARD SHALL DEMONSTRATE THAT THE TAXES OR FEES ARE IMPOSED  
41 PURSUANT TO STATUTE.

42 D. THIS SECTION DOES NOT APPLY TO ANY FEE ADOPTED PURSUANT TO SECTION  
43 11-1102 OR ANY TAX ADOPTED PURSUANT TO SECTION 42-17107.

APPROVED BY THE GOVERNOR MAY 11, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 12, 2010.